



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
916-322-9569 • FAX 916-324-3984
www.boe.ca.gov

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January 7, 2005

CALIFORNIA CODE OF REGULATIONS
TITLE 18. PUBLIC REVENUES
PROPERTY TAX RULE 5082.2

NO. 2005/004

PROPERTY TAX PETITIONS: FINALITY OF DECISION; PETITION FOR REHEARING

NOTICE OF PROPOSED AMENDMENT 15-DAY PUBLIC COMMENT PERIOD

The State Board of Equalization held a public hearing on December 14, 2004, on the proposed amendment of the Property Tax Rule 5082.2, *Property Tax Petitions: Finality of Decision; Petition for Rehearing*. At that time, the Board placed proposed revisions to the published text into a 15-day notice file. This matter is scheduled for adoption in Room 121, 450 N Street, Sacramento, at 9:30 a.m., or as soon thereafter as the matter may be heard, on January 25, 2005.

The change to the proposed amendment to Rule 5082.2, adopted by the Board, removes the time limitation on the Board's authority to modify a decision on a property tax petition to correct a clerical error. The change is necessary because the Board is not required to hear and decide petitions for property tax hearings, except petitions for reassessment of unitary and nonunitary value, by December 31 of the year of the notice. Moreover, the Board has authority to correct a petition for reassessment after December 31 because a correction of a clerical error would not be considered a decision on the petition.

Questions regarding the revisions to the proposed rule should be directed to: Ms. Sophia Chung, Senior Tax Counsel, State Board Equalization, P.O. Box 942879, 450 N Street, MIC:82, Sacramento, CA 94279-0082, telephone (916)445-8485, fax (916)323-3387, e-mail Sophia.Chung@boe.ca.gov.

Written comments for the Board's consideration, notice of intent to present testimony or witnesses at the Board meeting, and inquiries concerning the proposed administrative action should be directed to: Ms. Diane Olson, Regulations Coordinator, telephone (916)322-9569, fax (916)324-3984, e-mail Diane.Olson@boe.ca.gov or Joann Richmond, Property Taxes Analyst, telephone (916)322-1931, e-mail Joann.Richmond@boe.ca.gov, or by mail to: State Board of Equalization, Attn: Diane Olson, MIC:80, P.O. Box 942879, Sacramento, CA 94279-0080.

Sincerely,

/s/ Deborah Pelligrini

Deborah Pellegrini, Chief
Board Proceedings Division

DP:dgo
Enclosures

RULES OF PRACTICE
of the
STATE BOARD OF EQUALIZATION
California Code of Regulations
Title 18. Public Revenues
Division 2. State Board of Equalization
Chapter 10. Petition and Hearing Procedures

ARTICLE 4. STATE ASSESSEES AND PRIVATE RAILROAD CAR COMPANIES

5082.2. PROPERTY TAX PETITIONS: FINALITY OF DECISION; PETITION FOR REHEARING.

(a) Property tax petitions include petitions filed pursuant to Article 4 (State Assessors and Private Railroad Car Companies), Article 5 (Taxable Property of a County, City, or Municipal Corporation), and Article 6 (Property Tax Welfare Exemptions).

(b) The decision of the Board upon a property tax petition is final. The Board shall not reconsider or rehear a petition. The Board may modify a decision on a petition to correct a clerical error ~~[no later than December 31 of the year of the notice].~~

Note: Authority: Section 15606(a), Government Code; and Section 11651, Revenue and Taxation Code.

Reference: Sections 254.5, 270, 744, 1841 and 11341, Revenue and Taxation Code.

REGULATION HISTORY

TYPE OF REGULATION: Property Tax

REGULATION: 5082.2

TITLE: Property Tax Petitions: Finality of Decision; Petition for Rehearing

PREPARATION: Kristine Cazadd/Sophia Chung

LEGAL CONTACT: Kristine Cazadd/Sophia Chung

The change to the proposed amendment removes the date limitation on the Board's authority to modify a decision on a property tax petition to correct a clerical error. The change is necessary because the Board is not required to hear and decide petitions for property tax hearings, except petitions for reassessment of unitary and nonunitary value, by December 31 of the year of the notice. Moreover, the Board has authority to correct a petition for reassessment after December 31 because a correction of a clerical error would not be considered a decision on the petition.

REGULATION HISTORY

January 25, 2005: Chief Counsel Matters.

January 8, 2005: 15-Day public comment begins.

January 7, 2005: E-mail and mailed to interested parties.

December 14, 2004: Board approved change to published version of the rule. (Vote 5-0)

December 14, 2004: Public hearing.

October 23, 2004: 45-Day public comment begins.

October 22, 2004: Notice of public hearing published in California Regulatory Notice Register, Register 2004, No. 43-Z, e-mailed and mailed to interested parties.

September 8, 2004: Property Tax Committee, Board authorized publication of rule. (Vote 5-0)

July 15, 2004: Interested Parties meeting.

May 6, 2004: Staff released proposed text of rules to interested parties.

Sponsor: Board staff

Support: None

Oppose: None